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the parental nest. To them is especially committed the charge of the young, and as they are capable of discharging their duty, or are trained in the neglect of it, will the succeeding generation be improved, or injured. A mother, who has been early trained to habits of usefulness is in a moral point of view a most valuable acquisition to her family, and to the state.

DOCUMENTS.

Extract from the 56th report of the Commissioners of Account of Ireland, ordered by the House of Commons to be printed 30th. April, 1810.

LINEN AND HEMPEN MANUFACTURE.

In our former reports we have repeatedly observed upon the great inattention of the trustees to their money concerns, and the improper negligence of the officers employed under them. The nature of the disallowances we have found necessary to make in the present account, amounting to one thousand six hundred and nineteen pounds fourteen shillings and a penny, has called our attention again most particularly to this subject.

These disallowances seem sufficiently explained at the foot of the above account.

The different sums, making two hundred and seventy-five pounds ten shillings, vouched by receipts, duplicates of which we find have been already passed in support of similar charges allowed in the preceding account, as paid by Mr. Duffin, have been disallowed, and must be refunded by him.

Also, sixty-eight pounds sixteen shillings and four pence halfpenny for hemp hatchels, which appears to have been twice taken credit for, first on the receipt of the artificer for its value, and again on the receipt of the grantee for the utensils to the inspector general, which he should not have taken credit for, and therefore this sum must be also refunded by him.

Also, the sum of seven hundred and nineteen pounds for making machines for breaking hemp, &c. and packing cases, the bill and receipt of the mechanist not having been produced to us, though the receipt of the grantees appears. It is observable that the amount of seventy-five pounds included in the above, which is charged for making cases, has been already discharged. Mr. Parke, the architect, having paid the amount of making these cases to Mr. Meagher, his carpenter, whom the inspector general ordered

to make them, and said he would pay him, but it appears he did not pay him, but paid the whole amount of this seventy-five pounds to Mr. Telfair, the mechanist, on an estimate of five pounds each for every case, which is nearly double what has been paid for them by Mr. Parke to Mr. Meagher; and Mr. Meagher deposes, that he made a case for each of these machines, and was paid for them by Mr. Parke. The amount of the expence of these cases must also be refunded by Mr. Duffin to the trustees. The remainder of this sum must be disallowed, until the inspector general produces proper authorities—accounts, bills, and receipts for it, none of which he has at present exhibited to us. The total amount to be refunded by Mr. Inspector General to the trustees then appears to be the sum of four hundred and nineteen pounds six shillings and four pence halfpenny.

The trustees expended about twenty-four thousand pounds per annum, a considerable part of which goes to pay their establishment and inferior officers, of whom there is a regular series, consisting of inspector general, provincial inspectors, port inspectors, county inspectors, and their deputies; the latter do not appear upon the face of this account, either as to the number or payment, being paid in general by fines levied for improper practices, to the amount of eight hundred pounds per annum, besides seal-masters, and persons who gratuitously assist in the distribution of machinery, premiums, &c. These are so arranged that they might form proper cheques both on the public and each other, and might convey correct information to the trustees of all the proceedings of the department; but these officers do not sufficiently perform their duty. The trustees are too numerous, too fluctuating, have too great a variety of opinions, and frequently counteract each other. They seldom attend in proper numbers; they frequently, in our opinion, act in direct opposition to law, as appears on the face of their minutes, particularly in the most essential points of making grants and paying money—They have no emolument, but such as they ought to derive in common with the public, from their own grants, and therefore cannot be expected to give due attention to the performance of so very laborious a duty.

The inspector general, who is the first officer under the trustees, appears to have been very negligent, and yet to him alone seems to be committed, by the trustees, the whole management of this great establishment. They generally take for

granted that his representations are correct, and on the sole authority of his signature or representation, pay annually large sums of money; yet to his errors are owing most of the inaccuracies of this account.

The duty of this Officer is a general superintendence of the whole department, to collect information of circumstances relative to the linen trade, and establishment from all officers, and from his own inspection of the different parts of the Kingdom, which it is his duty to visit, to state the conduct of all officers, the propriety of all premiums, and the justice of all claims to the Trustees; but we find the practice to be, that the County Inspectors report only to the Provincial Inspectors, and they report to the Inspector General, who reports on them, and only takes notice of such parts of their reports as he thinks proper to state to the Trustees. Thus the Provincial Inspector may withhold his information from the Inspector General, and he the Inspector General from the Trustees, who are therefore frequently ignorant of essential knowledge, for the Inspector General has not been in the habit of communicating to the Trustees, except what circumstances he pleases; nor has he communicated such facts as have come to his knowledge relative to frauds intended to be practised against the Trustees. He certifies in favour of claims for premiums, which are paid on his sole certificate, to a very large amount, without due investigation through the proper officers, of their being just, and in particular in one instance now before us, where he had well-grounded cause of suspicion of gross frauds having been recently intended by the parties against the Linen Board.

There are persons resident in the county of Cork, trading under the firm of Sir Thomas Fitzgerald and Shanaghan, who have at times received large premiums from the linen board for manufacturing coarse linens from mill-spun yarn. An affidavit, claiming considerable sums for this manufacture, came up from them to the inspector general; some suspicion arising on the face of this affidavit, he sent the provincial inspector to Cork to enquire into the matter; soon afterwards he got an anonymous letter from Cork, informing him generally that a fraud was intended against the trustees on the part of the Messrs. Shanaghans; and he, about the same time, received a letter from Messrs. Shanaghans, enclosing two papers, purporting to be custom-house certificates of large entries at the custom-house of linen outwards, whereon to

ground future claims of bounty, as he believed; these appeared to him, and he believed them to be forged certificates, yet he returned them under cover to Sir Thomas Fitzgerald, a partner of the house of Fitzgerald and Shanaghan, informing him of his suspicions of fraud, and advising him to be on his guard, and thereby in sending away these, as he thought, forged papers, depriving the trustees of the best evidence towards the conviction of this supposed fraud. The provincial inspector, that had been sent to Cork, informed the inspector general that he believed the number of yards in the affidavit could not have been wrought by Messrs. Shanaghans in the time sworn to, either by their machinery, or from the quantity of their raw material, in addition to what they had proved, and got premiums to the amount of above nine hundred pounds on before for the same period; and that as to the supposed forged certificate, which the inspector general thinks mentioned a number of yards amounting to about seventy-six thousand as entered for exportation, there did not appear to him, on his search, entries in the custom-house to the amount of more than half the quantity so entered. No further steps were taken to find out the truth or falsehood of these circumstances, and no part of these transactions, either of the affidavit, the anonymous letter, the supposed forged certificate, or any part of the report of the provincial inspector, was ever laid before the trustees.

The inspector general not only suppressed this whole information, but when a claim of premium for above the sum of one thousand one hundred and forty pounds was very shortly afterwards made by these Messrs. Shanaghans, the claim was certified by the inspector general, and paid by the trustees to William Mackenzie, agent to Sir Thomas Fitzgerald, baronet, without the inspector general taking any step whatever, except perusing the usual affidavit, and what purported to be custom-house certificates (but might not) to ascertain the veracity of this claim, though many obvious means of examination might have been resorted to by him of different inspectors, of custom-house entries, of books of sales, and other documents, which we consider it to have been the duty of the inspector general to have done in all cases, but most particularly in the case of persons against whom such strong suspicions of fraud had been so recently entertained by him.

This instance has appeared in evidence, and we cannot but apprehend that similar ones may have occurred in this depart-

ment, and particularly when it appears that a great proportion of the public expenditure passes through the office of the inspector general, as appears in the minutes.

This negligent mode of superintendence of the trustees, and inattentive conduct of the inspector general, and of course of the officers under him, appears in the effect of the distribution of hemp-seed, and the results of a very wise and important experiment suggested by the Chancellor of Ireland, viz. the growing of hemp in Ireland for the use of the navy.

It appears that a sum in this account, amounting to three thousand eight hundred and eighty-one pounds fifteen shillings and six pence, has been expended as per the following particulars.

Dr.	Hempseed.	£	s.	d.
Imported 430 sacks of Hempseed, containing about 1,868 bushels . . .		1,464	3	10
To Expenses attending the distribution and the sale of Hemp-seed, as follows:				
To English Hemp Farmers instructing Farmers in Ireland in the management and culture of Hemp . . .	624	13	9	
To advertising respecting Hemp-seed in the several Papers through Ireland . . .	652	14	11	
To Charles Duffin, Inspector General, travelling expenses to England to procure Hemp Farmers . . .	113	15	—	
To Entry, Freight, and Charges on 430 sacks of Hempseed . . .	153	1	7	
Charges attending Hemp-seed, as appear on the face of the Account . . .	1,544	5	3	
Charges attending delivery of Hempseed, as by paper marked C. . .	85	10	—h	
	3,093	19	1h	
Machines for breaking Hemp . . .	719	—	—	
Twelve Hemp Hackles . . .	68	16	4h	
	3,881	15	6	

That is, in purchasing hemp-seed in England, bringing over hemp farmers, freight, &c. machinery, travelling charges, advertising, &c. &c. &c. and the whole management of this business was entrusted to the Inspector General, who was authorised by the Trustees to sell at such average price as would cover the expence, and when the sales fell was ordered to give away the rest to *poor farmers* to encourage them to sow it. We find that the quantity of hemp-seed purchased in England was about one thousand four hundred and sixty pounds worth; of this about one-fourth was sold, and the rest was distributed gratis: and it appears, from the returns to us, that what was sold was mostly sold to the poor, and what was distributed gratis, in general, was to the opulent.

We have, in our former reports, repeatedly observed upon the Trustees allowing to the Architect too great a latitude

in expenditure, and one indeed almost totally uncontrolled. We find that a Building Committee has been appointed of the Trustees since the period of this account, which, if it performs its duty may prevent in a great measure the evils arising. The architect has orders from the Board to keep the buildings in general in repair, and he has uniformly directed his carpenters and other artificers to obey all orders of the Inspector General, Secretary, and other Chief Officers, as to their houses, &c. &c.; and it was under this comprehensive order that the carpenter obeyed the directions of the Inspector General in making the packing cases for the hemp machines, and which thus have been paid for twice. The architect's and Inspector General's sub-accounts are not settled by the Trustees till about the expiration of the year, and in general after the expenditures have been made, and the artificers paid by them.

These, as well as other evils arising from negligent superintendence, we are of opinion cannot easily be remedied under the present construction of the Board of Trustees, and conduct of their officers. This account did not come into this office till 24th November last, was proceeded on as soon as possible, but we were not able to include it in our last report to Parliament.

RICHARD MAGENIS, (L. S.)

MAURICE CANE, (L. S.)

H. S. KING, (L. S.)

Account Office, March 10th, 1810.

In consequence of this report, the Trustees of the Linen and Hempen Manufactures appointed a Committee to investigate the conduct of Charles Duffin, the Inspector General. They also accepted his resignation, and have suspended his son, who had formerly been joined with him, from the office. The following extracts from the Committee, develop some scenes which reflect infamy on the man, who could plan such a scheme to prevent detection.

Extracts from the Report.

First Report of the Committee of the Trustees of the Linen and Hempen Manufactures, appointed on the 19th of June, 1810, "to take into consideration the 36th Report of the Commissioners of Accounts," and who were further instructed on the 3d of July, "to enquire generally into the conduct of the Inspector General, and to report the same to the Trustees."

TO THE TRUSTEES OF THE LINEN AND HEMPEN MANUFACTURES.

Your Committee have to state to you, that in the commencement of the examination of the matters referred to them, some circumstances came to their know-

ledge, tending to establish so serious a charge against Mr. Charles Duffin, the elder, your Inspector General, that they think it necessary to lay before you, without delay, the evidences which they have obtained thereon.

Your Committee will offer no comment, for the present, upon the depositions which they now submit to you, and have only to add, that they will proceed in the examination of the other subjects connected with the 36th report of the Commissioners of Accounts, with every practicable expedition.

James Corry, Secretary,
July 17th, 1810.

(Copy.)

NO. 4.

Examination of Mr. Robert Johnston Fowler, Inspector for the upper district of the County of Down, taken by a Committee of the Trustees of the Linen and Hempen Manufactures, appointed to take into consideration, the 36th Report of the Commissioners of Accounts, at a meeting of the said Committee, held on Friday the 6th of July, 1810.

2. Were you examined by the Commissioners of Accounts, respecting some receipts for looms granted to female weavers, which were included in the account of this board, for the year ended the 5th of January, 1809, and duplicates of which had been allowed in the account for the year ended the 5th of January, 1808

A. I was.

Q. Explain what you know of those duplicate receipts

A. This Board was pleased a few years ago to grant looms to female weavers, those looms were made in the county where they were wanted, and paid in this way. The loom-makers drew out receipts for the value of the looms, when made and delivered, upon which receipts, the County Inspector indorsed a certificate, stating that he had examined and branded, and distributed the said looms, agreeable to the Board's order. These receipts were afterwards remitted to Mr. Duffin, and payment was obtained thereon from the Board.—I, as Inspector for the upper district of the County of Down, usually got my orders respecting those looms from Mr. Duffin, through Mr. John Christy who is a gentleman of the first respectability in the county of Down, and who, though not an officer of this board, undertook the trouble of conducting the distribution of those looms, at the request I hear of some of the trustees and from public motives; Mr. Christy stated to

me, I believe about two years ago, that he had received a letter from Mr. Duffin, saying that the receipts of certain loom-makers, whose names were expressed therein, were mislaid; stating also the value of each of these receipts, and requesting me to apply to the loom-makers for second receipts. I did so accordingly, and forwarded them to Mr. Duffin, either through Mr. Christy, or directly to him, I cannot remember which. Those receipts were afterwards produced to me, on my examination before the commissioners of accounts, in the month of January last, together with the originals, at which time, I knew them to be those I had obtained the first and second time.

Q. Was any application made to you by Mr. Duffin previous to your examination before the commissioners of Accounts, respecting your intended examination?

A. A Letter was written to me by Mr. Duffin, which I received about the same time with Mr. Corry's summons to attend the board, which letter directed me to call on him upon my arrival in town for the purpose of explaining to me the intended object of my examination. When I came to town, I waited on Mr. Duffin, and we had a long conversation together upon the subject.

Q. What was the purport of that conversation?

A. The purport was to induce me to conceal from the commissioners of accounts, that the receipts, about which I was to be examined, were duplicates.

Q. Then you consider the purport of the conversation was to induce you to conceal, that these were duplicate receipts for one and the same delivery?

A. I will state to the best of my recollection what passed—When I went into Mr. Duffin's house, I think it was on a Tuesday, he asked me "had I been with Mr. Corry?" I told him I had not, he said "very well;" the business, he said "upon which I was summoned, respected the duplicate receipts; he told me he had a clerk who had stolen the former receipts from him, and had carried them to the linen board, and there got the amount of them, and that he did not know that payment had been made upon those former receipts until they were produced to him by the commissioners of accounts, adding, that the same clerk had robbed him of a large sum besides, and had gone to America"—I replied that "if he would state those facts to the board, or to the commissioners, I was sure they would not let him be at a loss by them"—he said

"that would not do," adding these words, "the duplicates must be denied, or I am ruined." I answered, won't the commissioners examine me on oath?" he replied, "never mind that,, until I pass my examination," and again he desired me not to go near Mr. Corry. I promised him that I would not go near him, and retired. I consulted with a friend, and his opinion was that I should wait upon Mr. Corry. I mentioned to my friend my promise to Mr. Duffin, and suggested the propriety of returning back to him, to which my friend assented—I accordingly went back to Mr. Duffin, and told him that I was afraid I would incur the displeasure of the board if I did not immediately wait on Mr. Corry; his expression thereupon was, "you must not go to Corry," or words to that effect, "and I will indemnify you"—he then expressed a wish to me not to be seen about the linen hall, after which I came away, and feeling myself much hurt, I went and got a sheet of paper, with the intention of writing to Mr. Corry, to say that I had arrived in town, but that finding myself indisposed, I could not wait upon him;—intending also to request he would communicate any orders he had for me, by any of the gentlemen of the office—before I got into the hotel where I put up, I met Mr. John Greer, late inspector for Ulster, I told him the substance of what had passed; he bid me not mind my fears about not waiting upon Mr. Corry, saying "that in case he was offended, he (Greer) would settle it with him"—nothing more happened that day—next morning, Wednesday, I met Sinclair, inspector for the county of Armagh, on his arrival in town. I bid him wait upon Mr. Duffin for his instructions, and agreed to meet him at four that day at dinner—I then went to Clontarf and there dined with Mr. John Greer—I came in about ten in the evening—I found Sinclair in bed in my room—"I asked him "what news?" he told me he had been a long time with Mr. Duffin, who told him, "that I must pass before the commissioners as a Quaker, and he himself (Sinclair) as a Seceder." I spurned at the idea, and told him I would not say any thing but the truth. He said we were to wait upon Mr. Duffin at ten next day.—Next morning (Thursday) we accordingly waited on Mr. Duffin. He asked me "had Sinclair mentioned the subject of which they had spoke the day before?" I told him he had—he looked over at me and said "that I could pass very well as a quaker, as the commissioners were Connaught men, and that the quakers here did not speak as in the North." I said that I would neither swear, nor affirm what

was not the truth; we then left Mr. Duffin and waited on Mr. Corry.

2. State what passed when you saw Mr. Corry?

A. We stated to him that we had come up agreeable to the board's orders—that we had been with Mr. Duffin from whom we learned that the subject of our intended examination related to duplicate receipts of loom-makers—Mr. Corry said he had received a letter from Mr. Duffin on the subject, which he then read to us, and which purported to explain that the receipts were not duplicates, upon which I told him that letter was not true. I then stated to him the overtures which had been made to us both by Mr. Duffin. Mr. Corry expressed the greatest surprise and concern, and said "it cannot be"—he told us he was then going to attend the commissioners of accounts, to whom he would report our being in town, and would procure our being examined (if possible) the next day, adding that he thought he would be guilty of insulting the feelings of two men, who were described to him to bear respectable characters, if he gave us any caution against telling any thing but the truth, when we went before them.

Robert J. Fowler.

Sworn before me the 9th of July, 1810.
M. Fitzgerald. One of the trustees of the linen and hempen manufactures.

NO. 5.

Examination of Mr. Thomas Sinclair, inspector for the Co. of Armagh, taken by a committee of the Trustees of the Linen and Hempen Manufactures, appointed to take into consideration the 36th Report of the commissioners of accounts, at a meeting of the said committee, held on Monday, the 9th of July 1810.

Q. Do you recollect that you received an order from Mr. Corry, sometime in January last, to attend the board?

A. I do.

2. Did you receive a letter from Mr. Duffin at the same time?

A. I believe I did, his letter desired me to call on him on my coming to town.

Q. Explain every thing that passed on your coming to town.

A. I met Fowler on getting out of the carriage—he told me the reason of our being summoned to town, arose out of some mistakes in Mr. Duffin's accounts, and that I was to wait on Mr. Duffin before I went to any body else. Fowler told me that he himself had been with Mr. Duffin, who desired him to keep out of the way, and that I was to do the same. I soon after waited on Mr. Duffin who

produced his books to me—and told me a mistake had happened in regard to the duplicate receipts of loom makers that I had sent him; that a clerk of his had drawn the money from the board upon the former receipts, and had gone to America. He asked for Fowler, I told him he had gone to Mr. Greer's, which seemed to displease him, he said he was to be examined by the commissioners of accounts the next day at one o'clock, and that he would then settle about the time of our being examined; he then expressed a desire, that we should be both with him in the evening. I observed to him "that since the mistake had happened, he had better bring the book to the commissioners of accounts, and the matter would be settled at once." He told me that that was not his purpose for sending for Fowler or me. That the commissioners knew nothing of his accounts. We then had a long conversation, the substance of which was, that he wished me to state to the commissioners that there was a deficiency of fund with the board to pay for the whole of the looms at once, and that therefore the loom makers divided the amount of their demands on the board into two equal parts, and gave separate receipts for each half of the demand, which was to account to the commissioners for the receipts appearing to be duplicates. I asked him thereon if I was to be examined on oath? on which he said, "a thought had struck him the night before, which was, that I was to pass for a Seceder and Fowler for a Quaker;" that I was to hold up my hand, and Fowler was only to affirm, in order to avoid taking an oath, "for that if the commissioners were to find out that he had drawn the money twice, that he himself would be suspended, and that we should all be ruined." The conversation there dropped until the next morning. He explained to Fowler and me together, the next morning, the same thing he had before explained to me, when alone with him the day before; Fowler thereupon said that "the thing could not be, for, that every one knew he was no Quaker; Mr. Duffin replied that "the commissioners did not know whether he was or not, and that they were Connaught men, and knew nothing about the affirmation of a Quaker." Mr. Duffin further said he was to go to the commissioners that day at one o'clock, and desired us both to wait on him in the evening—he allowed us then to go to Mr. Corry, for the purpose of knowing when we were to be examined, which was the first time he would allow us to go near him; we then waited on Mr. Corry, and Fowler communicated

to him, in my presence, every thing that had passed between Mr. Duffin and us. Mr. Corry expressed by his manner, disbelief and astonishment, and observed if Mr. Duffin had made a mistake, let him produce his books and pay the money, adding that surely he must be wrong in his head to talk such language, and to such respectable men as we were described to be—we then went away, and Fowler, who had got courage from the manner in which Mr. Corry had received us, became the more angry at thinking of Mr. Duffin's proposal, and was very unwilling to go back to him at all. But I prevailed on him to go back to him in the evening, in order to give him a decided answer; we accordingly went to him that evening—he told us that we must have been speaking to Mr. Corry, and seemed not on as good terms with us as in the morning—Nothing more passed—we came away, and did not wait on him any more.

Thomas Sinclair.

Sworn before me, this 10th of July, 1810.
John Stewart. One of the trustees of the linen and hempen manufactures.

no. 6.

Examination of Mr. James Corry, secretary to the Linen Board, taken before a committee of the Trustees of the Linen and Hempen Manufactures, appointed to take into consideration the 36th Report of the commissioners of accounts, at a meeting of the said committee, held on Tuesday, the 17th of July, 1810.

2. Did Mr. Fowler, the inspector for the upper district of the County of Down, or Mr. Sinclair the inspector for the County of Antrim, mention to you the purport of any conversation which took place between Mr. Duffin and them, at the time when they were ordered up to attend the commissioners of accounts? and if they did, state to the committee what passed, and every thing you know of the circumstance.

A. I will state to the committee, as directed by them, the whole of the knowledge that I have of every event connected with the subject under consideration, as far as my recollection will enable me to give them, and in the order of time in which they occurred; it is my wish to be accurate with regard to dates, if they are material, but should I unintentionally err in that respect, a reference to the minutes of the commissioners of accounts, and also to the minutes of this board, will afford the means of correcting me.—In January last, I think it was *Monday* the 15th, I attended the commissioners pursuant to a previous summons from them;

they had then under their consideration the account of this Board, for the year ended the 5th of January, 1809, which account now forms their 36th report, and a copy of which lies before this committee. The commissioners commenced their inquiries by exhibiting to me, sundry receipts of certain loom-makers, for sums paid for looms granted to female weavers, and for which sums credit was claimed in that account. Those receipts were five or six in number, and the aggregate value of them was three hundred pound, or thereabouts. They exhibited to me also a similar number of receipts comprized in the account of the preceding year, which upon comparison with those, which I had before mentioned, appeared to correspond in name, value, date and purpose; and they required me to state to them, whether these receipts were for distinct and separate deliveries; or whether they were not, as the instruments themselves described them to be, mere duplicate receipts for the same purposes; the second set whereof had been introduced through error, into the account before them. I replied, that in as much as the value of both sets of receipts had been actually paid to the inspector general, and that as each apparent duplicate was indorsed on the back with a certificate of the county inspector, stating that the looms, therein expressed, were made and delivered, I was bound to believe, notwithstanding appearances to the contrary, that those separate payments were for separate deliveries; but as the whole of the distribution and payment of those looms had been conducted in the department of the inspector general, and that of the subordinate officers under him, he and they could best explain to the commissioners, the seeming double charge. They were thereupon pleased to instruct me to move this board to give orders for the attendance of the officers who had certified the receipts in question. The examination of that day ended, I went directly from them, to acquaint the inspector general with what had passed, but he was not able at that time to assist me towards accounting for the cause of the apparent double payments.—On the following morning, however, I received a letter from him, which purported to explain, that the receipts, though apparently duplicates, were not so in point of fact, and that their similarity in every particular could be accounted for in this way; and here while I undertake to state the purport of that letter from memory, I wish to refer the committee, for greater certainty, to the office of the commissioners of accounts, where it now remains on record. The

letter, I think, stated that from the extent of the engagement which the board had entered into with the public, for the granting of looms to female weavers, it often happened, that the looms were faster made, and in greater numbers, than the funds of the board would afford the means of immediately paying for, that in such cases, the loom-makers had been instructed to divide the amount into two equal parts, and draw separate receipts for the same sum, which they accordingly did, and as of the same dates, and that when these receipts were transmitted to him, one of them only was tendered to the board for payment, the other was reserved for future occasion, when their funds might enable them to discharge it, and that hence it arose, that receipts might be found in the accounts of different years, corresponding exactly in every particular, and appearing thereby to be mere duplicates of each other, whereas they were separate receipts, for separate deliveries. This letter though affording an explanation, apparently conclusive against the first belief of their being the effect of error, did not, of course, prevent me from complying with the desire of the commissioners, to bring up the officers, and accordingly, the same day, *Tuesday*, the 16th of January, being board day, I stated their wishes to the linen board, and obtained their orders to summon to Dublin, the Inspectors for the counties of Down and Armagh. After the meeting of the Board, I again attended the commissioners of accounts.—I read and delivered to them Mr. Duffin's letter, and communicated to them the board's compliance with their wishes. Official letters were forwarded on Thursday the 18th, to Mr. R. J. Fowler of Hillsborough, inspector for the upper district of the County of Down, and Mr. Thomas Sinclair inspector for the County of Armagh, directing them to come to Dublin. My letter to these officers, as appears in the office letter-book, was as follows:

"I am commanded by the trustees of the linen and hempen manufactures, to acquaint you, that the commissioners of accounts having required an explanation of some items in their account, ended the 5th of January, 1809, now under the consideration of the said commissioners, which can only be given satisfactorily by yourself, they request you will lose no time, after the receipt of this letter, in coming to Dublin, for that purpose; you will be pleased to let me see you on your arrival, that I may apprise you of the subject of examination, and

arrange with the commissioners of accounts for your attendance on their board." I continued afterwards in daily attendance on the commissioners of accounts, whose inquiries became directed to other subjects connected with the account before them. On the morning of *Thursday*, the 25th, the two county inspectors, Fowler and Sinclair were shown into my office; being personally unknown to me, each had to introduce himself; I opened the subject of their being summoned to town, by explaining to them the items in the account, upon which the commissioners desired to see them, and expressed my satisfaction at the prospect offered to them by the letter of the inspector general, before mentioned, of accounting for the apparent errors, in a way that would occasion blame to no one. Whereupon I read the letter to them. Fowler replied by stating, that the receipts, about which they were to be examined, were not what that letter described them to be, but that they were really duplicates of former receipts, and then he explained to me, that those receipts had been obtained in the manner he has already set forth in the evidence, which he gave to this committee, in my presence. These particulars, I answered, must of course be explained to the commissioners of accounts. Whereupon Fowler undertook to give me an account of an interview, which he said, they had had with the inspector general, on the subject. His statement was to the same effect of that already made by him, and Sinclair, in their testimony given to the committee, in my presence. My manner must have expressed the distrust, and unwillingness with which I listened to it.—My answer was consequently very brief. It was something to this effect, namely, that such words as those could only fall from a man under some temporary lapse of intellect, but that I would, on that day, obtain from the commissioners, an order for their attendance, and hearing that they were both respectable men, I would not offend them by any advice, to tell the truth when they went before them. Before I left my office, Mr. John Greer, late inspector for Ulster, called on

me; I understood the purport of his visit to be, to endeavour to remove from my mind, any displeasure that might have arisen from Fowler not having come to me on his arrival in town, but learning from me, that Fowler had been just with me, and seeing me hurried, our conversation did not, I think, proceed further. I then went from my office to that of the commissioners, and carried with me the letter before mentioned, which in the variety of papers I had always with me, in going to, and coming from them, I had unintentionally carried away from their table; but which having been read and delivered to them, on a former day, in strictness belonged to them. Mr. Duffin was under examination when I was shown in. I reported to them that the inspectors had arrived, and would explain to them, when examined, that the receipts were duplicates, and I restored to them the letter at the same time. They ordered those officers to attend the next day, and required my attendance also. On the following day, *Friday* the 26th, I attended them accordingly. They had in part proceeded in the examination of Mr. Duffin and the two county inspectors, when I got there. I then heard these two officers confirm the receipts to be duplicates, and to have been obtained by them in the manner which they had before stated to me. The receipts were accordingly disallowed, and the value of them was deducted from the credit side of the account. This comprises the whole of the knowledge that I have of these transactions. But before I conclude my deposition in reply to the question of the committee, I beg leave to state my own opinion of those errors of account (as they originally stood) which have been attended with consequences so very lamentable. I do believe that they were the effects of accidental irregularity, not of intention, and this belief, I do assure the committee, is the result of a careful and serious consideration of the subject.

James Corry.

Sworn before me, this 17th of July, 1810. *Peter La Touche, jun.* One of the trustees of the linen and hempen manufactures.

No. 7.

Examination of Mr. W. Mackenzie, taken by a Committee of the Trustees of the Linen and Hempen Manufactures, appointed to take into consideration the 36th Report of the Commissioners of Accounts at a Meeting of the said Committee held on Saturday the 7th of July, 1810.

Q. Have you read the 36th Report of the Commissioners of Accounts, or that part which states that sundry sums have been disallowed by them in the accounts of this board, as duplicate payments for looms granted to female weavers?

A. I have.

Q. You have kept Mr. Duffin's books for some time past?

A. I have.

Q. Explain what you know of those duplicate payments?

A. Some time in the month of May, 1808, on looking into Mr. Duffin's linen board cash book, which I hold in my hand, I found that there was a deficiency of receipt from the linen board, compared with the expenditure, and therefore a balance due to Mr. Duffin.

Q. Have you any recollection of its amount?

A. No, I have not—I mean there appeared a general deficiency of fund belonging to the board, to answer the demands of the board, and I thereupon requested Mr. Duffin to look into his account in order to ascertain the cause of that deficiency, and with the assistance of Mr. Peebles during an investigation of three days, it appeared to them; that there were several receipts of loom-makers wanting, by which I mean to say that he had paid for several looms of which he had not received the money from the board.

Q. When did that investigation take place?

A. I have said some time in the month of May, 1808, or the early part of that year.

Q. Is there any thing in that book kept by you, which will account for Mr. Duf-

fin's supposing that the looms disallowed by the commissioners of Account were not paid in the former year?

A. The book being a general Cash account of the miscellaneous receipts and payments of Mr. Duffin, on account of the board, not a ledger, is not calculated to afford an answer to that question.

Q. Was that book intended for the use of the board, or do you consider it a private account book of Mr. Duffin's?

A. A private account book of Mr. Duffin's.

Q. Does that book contain the receipts of Mr. Duffin as well as his payments?

A. I believe it does.

Q. Does it appear from that book that Mr. Duffin was overpaid at foot of his account with the board, respecting looms for female weavers when he received the amount of the duplicate receipts?

A. It does not appear from the first view of this book, whether he was overpaid or not, but were its contents posted in a ledger, such ledger must necessarily shew it.

Q. Have you heard from Mr. Duffin or from Mr. Peebles, what course they took to discover the cause of the deficiency?

A. I have.

Q. Explain it?

A. They took out all payments and all receipts on account of looms, and formed them into a Dr. and Cr. account, the result of which account seemed to show that five loom-maker's receipts were wanting—I believe that that account is still in existence.

Q. Did you see that account?

A. I did.

Q. Does that book contain all the receipts of Mr. Duffin, for the year 1807?

A. This book begins 1st of May, 1807.

Q. Is it a continuation of any former book kept on the same principle?

A. Yes it is—the former book I suppose is in Mr. Duffin's office.

To be Continued.

DOMESTIC OCCURRENCES.

ULSTER DEATHS.

On the 14th instant, in the prime of life, Charles Bowden, esq. surgeon to the county of Down infirmary. It seems to be considered as one of the privileges of BELFAST MAG. NO. XXVI.

friendship to speak of recently departed merit in terms of hyperbolical praise—The present occasion does not call for the exercise of that privilege. If we speak of Mr. Bowden as we ought, truth is panegy—
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